

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

BOARD OF EQUALIZATION

Madison, Nebraska

September 4, 2019

The Board of Equalization of Madison County, Nebraska met at 9:00 A.M.

Advance notice of meeting was published in the Thursday, August 29, 2019 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was mailed to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed. Chairman Christian Ohl called the meeting to order and notified the public of the location of the information regarding the Open Meeting Act posted in the meeting room.

Present: Commissioners Christian Ohl, Ron Schmidt, and Troy Uhlir, and Deputy County Clerk Nancy Scheer. County Treasurer Donna Primrose was present from 9:00 A.M. until 9:04 A.M. County Assessor Jeff Hackerott joined the meeting at 9:03 A.M.

Motion made by Schmidt and seconded by Uhlir to approve the agenda for the meeting. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Chairman Ohl opened a public hearing at 9:03 A.M. to receive testimony regarding the following motor vehicle exemption applications:

Community Bible Church, 401 East Park Avenue, Norfolk	2008 Chevrolet Express Van
Community Concern of Norfolk, Inc., 222 North 4th Street, Norfolk	2017 Dodge Caravan
Faith Regional Health Services, 1500 Koenigstein Avenue, Norfolk	2008 Chevrolet Malibu, 2012 Chevrolet Malibu
(3), 2015 Jeep Latitude, 2012 Chrysler Town & Country (2), 2008 Chevrolet Malibu, 2010 Dodge Caravan, 2013 Dodge Durango, 1998 Chevrolet Pickup, 2001 Chevrolet Silverado Pickup, 1996 Ford Ranger, 2001 Dodge Neon, 2014 Ford Pickup, 2012 Homemade Trailer, 2004 Chevrolet Silverado Pickup, 2006 Circle D Trailer, 2013 Doolittle Trailer, 1998 Dodge Caravan, 2016 Ford Edge, 2007 Chevrolet Uplander, 2016 Dodge Caravan, 2017 Nissan Murano, 2017 Nissan Rogue, 2012 Chrysler Touring Van, 2007 Chevrolet Malibu, 2018 Champion Bus, 2010 Dodge Grand Caravan, 1997 Dodge Ram Van, 2003 Chevrolet Venture, 2016 Isuzu Truck, 2005 Chevrolet Venture	
Lutheran High Northeast, 2010 North 37th Street, Norfolk	2000 Setra Bus, 2004 GMC Yukon, 2008 Ford
Bus, 2009 Dodge Caravan, 2014 Ford Bus, 2006 Honda Accord, 2015 Honda Accord	
Midtown Health Center, Inc. 302 West Phillip Avenue, Norfolk	2014 Dodge Caravan
Mosaic, 105 East Norfolk Avenue, Suite 200, Norfolk	2015 Chevrolet Malibu, 2016 Chevrolet
Impala, 2019 Chevrolet Malibu, 2004 Chevrolet Astro Van, 2008 Chevrolet Express Van (2), 2014 Chevrolet Express Van, 2016 Dodge Caravan (2), 2011 Dodge Caravan, 2010 Chevrolet Express Van (4), 2010 Toyota Sienna (2), 2018 Dodge Ram Promaster, 2007 Chevrolet Express Van (2), 2005 Dodge Caravan, 2011 Toyota Sienna (2), 2015 Dodge Caravan (2), 2010 Chevrolet Impala, 2011 Chevrolet Cruze, 2019 Chevrolet Malibu, 2012 Toyota Prius, 2016 Toyota Prius, 2015 Chevrolet Cruze, 2006 Chevrolet Uplander	
Nebraska District Council Assemblies of God, 200 North Victory Road, Norfolk	1997 Utility Van Trailer
Northeast Baptist Association, P.O. Box 1311, Norfolk	2012 H & H Enclosed Trailer
Northern Heights Baptist Church, P.O. Box 1311, Norfolk	2007 Ford Van
Orphan Grain Train Inc., 601 West Phillip Avenue, Norfolk	2007 S & W Trailer
The Salvation Army, 610 West Norfolk Avenue	1991 Ford Pickup, 1998 Ford Pickup, 2001
Ford Step Van, 2014 Dodge Caravan, 2015 GMC Van	

County Treasurer Donna Primrose reported that all organizations were previously approved.

No public comments were received. Chairman Schmidt closed the hearing at 9:05 A.M.

Motion made by Uhlir and seconded by Schmidt to approve the motor vehicle exemption applications as submitted. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Motion was made by Schmidt and seconded by Uhlir to approve the minutes of the August 6, 2019 meeting. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

County Assessor Jeff Hackerott presented the following tax list corrections:

- #3487: Jazzercise, Jane Wentling, 1320 Sunrise Drive, Norfolk
Addition to the tax rolls in the amount of \$15.32 for acceleration of 2019 personal property tax due to sale of the equipment on January 1, 2019
- #3488: Andrews Van Lines Inc., P.O. Box 10048, Fort Smith, Arkansas 72917
Deduction from the tax rolls in the amount of \$98.72 for correction of 2018 personal property taxes due to sale of the business on December 31, 2017 and new owners didn't purchase the personal property from the previous owner
- #3489: Barnstormers Family Bar & Grill, 4100 South 13th Street, Norfolk
Addition to the tax rolls in the amount of \$325.90 for acceleration of 2019 personal property taxes due to closing of the business in August, 2019
- #3490: 'O' Lounge, P.O. Box 81, Norfolk
Addition to the tax rolls in the amount of \$16.36 for acceleration of 2019 personal property taxes due to sale of the business in April, 2019

Motion made by Schmidt and seconded by Uhlir to approve the foregoing tax list corrections as submitted. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

The Board of Equalization adjourned at 9:07 A.M.

Nancy Scheer
Deputy County Clerk

Christian Ohl, Chairman
County Board of Equalization

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COMMISSIONERS PROCEEDINGS

Madison, Nebraska

September 4, 2019

The Board of County Commissioners of Madison County, Nebraska met in regular session at 9:30 A.M.

Advance notice of meeting was published in the Thursday, August 29, 2019 edition of The Norfolk Daily News and posted on the Madison County website. A copy of said notice was provided to each Board member. An affidavit of acknowledgment of receipt of notice of meeting as published was executed.

Following a moment of Silence and the Pledge of Allegiance to the flag of the United States of America, Chairman Ron Schmidt called the meeting to order and notified the public of the copy of the Open Meetings Act posted in the meeting room.

Present: Commissioners Christian Ohl, Ron Schmidt, and Troy Uhlir, and Deputy County Clerk Nancy Scheer. County Highway Superintendent Richard Johnson was present from 9:40 A.M. until 11:05 A.M. Norfolk Daily News reporter Jerry Guenther and US92 reporter Cody Ronnfeldt were present until 10:20 A.M.

Commissioner Uhlir read the following consent agenda items into the record:

- 1) Approval of minutes of August 20, 2019 and August 23, 2019 meetings
- 2) Authorize implementation of wage increases for County employees during the pay period which includes October 1, 2019
- 3) Approval of a special designated license for Miretta Vineyards & Winery, Inc., dba Miletta Vista Winery, for a wine tasting and bottle sales event scheduled on November 23 and 24, 2019 at Divots Conference Center in Norfolk
- 4) Authorization for Elkhorn Logan Valley Public Health Department to provide flu shots to County employees
- 5) Acknowledge the following petty cash amounts on June 30, 2019 in County offices:
 - a. County Assessor: \$ 80.00
 - b. County Attorney: \$ 50.00
 - c. County Clerk: \$ 25.00
 - d. County Court: \$ 400.00
 - e. Public Defender: \$ 56.00
 - f. County Sheriff: \$ 2,821.98
 - g. County Treasurer: \$ 945.09
- 6) Approval of final documents and receipt of payment from Gary and Pat Tillotson for the sale of the former Veterans Service building located at 130 South 4th Street, Norfolk
- 7) Authorization for County Board Chairman to execute the drawdown document to request funds in the amount of \$150,000.00 for Site and Building Development Funds (SBDF) for King Steel Corporation

8) RESOLUTION #2019-44

BE IT RESOLVED, that the following securities held in safekeeping by First National Capital Markets to secure deposits of this County in Elkhorn Valley Bank & Trust, Norfolk Nebraska, be and the same hereby are approved:

WOOD RIVER NEB GO POOL BDS 2017	First National Capital Markets
Cusip: 978599DE5	Omaha, Nebraska
Issue Date: 08/22/2019	Maturity Date: 12/15/2024
Receipt Number: 316018894	Amount: \$100,000.00
Rate: 2.50%	

9) RESOLUTION #2019-45

BE IT RESOLVED, that the withdrawal by The Madison County Bank, Madison, Nebraska of the following securities, held in safekeeping by Federal Home Loan Bank, Topeka, Kansas, to secure deposits of the county in said bank, to wit:

FFC Agency	\$100,000.00	Federal Home Loan Bank
Rate 5.100%	Maturity 09/03/2019	of Topeka
Cusip 31331VSJ6		Topeka, Kansas

and the substitution of the following securities be and the same hereby are approved:

FFC Agency	\$100,000.00	Federal Home Loan Bank
Rate 1.980000%	Maturity 10/25/2024	of Topeka
Cusip 3133EGZW8		Topeka, Kansas

Motion was made by Uhlir and seconded by Ohl to approve the consent agenda. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Commissioner Ohl read the regular agenda items aloud. Motion was made by Ohl and seconded by Uhlir to approve the regular agenda. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Pursuant to published legal notice in the Thursday, August 29, 2019 edition of the Norfolk Daily News, Chairman Schmidt opened a public hearing at 9:35 A.M. to receive citizens' comments regarding the proposed county budget for the 2019-2020 fiscal year. Citizen Roger Acklie and two members of the media were in attendance during the hearing.

Commissioner Uhlir reported that during the budget preparation, one item was overlooked which was a Site and Building Development Fund grant approved at the June 11, 2019 Commissioners' meeting for King Steel Mfg. He explained that the funds must pass through the County budget, so \$150,000 of grant funds will be received from the State of Nebraska and be dispersed to King Steel Mfg. requiring the addition of \$150,000 in revenue and expenditures to the General Fund.

Commissioner Uhlir explained that the 2019-2020 fiscal year proposed budget totals \$45,887,971 and will require \$15,409,717 in property taxes. He said that the budget represents an increase of \$6,372,987, or 16.13%, from the 2018-2019 fiscal year budget of \$39,514,984. He reported that budget increases are generally due to bonding \$5,000,000 of road projects and repairs to infrastructure damaged in the March, 2019 flood. He stated that the Board originally discussed bonding \$6,000,000; but, was able to reduce that amount by transferring \$1,000,000 from the Inheritance Tax Fund. Commissioner Uhlir reported that since the valuation was higher than originally anticipated, the County plans to overlay 15 miles of asphalt road instead of 12 miles. He explained that the General Fund increase was only 0.26% which includes a \$250,000 lease payment to Motorola for the Sheriff's department new radio system; so, all the elected officials did an excellent job of limiting budget increases. He said that the burden falls to the Commissioners for the 16% budget increase; however, the Board agreed that equipment and road issues had to be addressed. He explained that the County has 205 miles of asphalt roads and only 6 miles were getting re-surfaced on an annual basis. He reported that another problem that wasn't expected was the flood issue. He stated that approximately \$1,500,000 is budgeted for projects associated with damages from the flood. He stated that he is unsure when FEMA funds will be received by the County; but, he is hopeful that the funding will be received during this fiscal year.

Commissioner Uhlir explained that a proposed property tax requirement of \$15,409,717 is an increase of \$2,122,306 from the \$13,287,411 property tax requirement in the previous fiscal year. He stated that this represents a 15.97% increase in the property tax requirement from the previous fiscal year.

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Commissioner Uhlir stated that the County portion of property taxes on a \$100,000 home to fund the operations of county government in 2018 was \$326.51. He reported that the same homeowner will pay \$379.27 in property taxes for 2019, provided there was no change in the valuation of the property. He explained that the total county property taxes are divided into \$240.58 levied in the General Fund to support general operations of county government, \$120.76 levied in the Federal Aid Secondary Fund for major road and bridge projects, and \$17.93 levied for payment of bonded indebtedness.

Commissioner Uhlir reported that factors the County Board considered in compiling the budget for this year were road and bridge repairs required due to the March, 2019 flood; upgrading infrastructure of existing hard surfaced roads, and replacement of radio equipment for the law enforcement department for compatibility with statewide radio system. He stated that upgrading the radio system will be a huge benefit for everyone in Madison County, not only the Sheriff and deputies; but, also for the citizens who will receive services.

Deputy County Clerk Nancy Scheer explained that a spreadsheet listing all the General Fund office functions reflects the addition of an office function for the Site and Building Development Fund grant in the amount of \$150,000 which increases the total General Fund from 0.26% to 1.09% from the prior fiscal year. She stated that another spreadsheet which changed from the prior meeting lists all funds in the budget and reflects a total budget increase of 16.13%. She reported that the third spreadsheet lists a history of the valuation and levy rates in the County from 1990 to current. She said that at the last meeting the media asked what year the valuation last decreased, so research back to 1990 reflects that the only other time prior to this year that property valuation decreased was in 1997.

Commissioner Uhlir stated that he received comments from citizens that their property valuation increased instead of decreased. He explained that 50% of the County valuation is from agricultural land which decreased this year. He stated that the residential valuation increases did not offset the decreases in agricultural land. He said that it's nice to see a correction to the agricultural land valuations since they drastically increased several years ago when corn prices were \$7.00 per bushel. He stated that residential house sales are strong and the purchase prices drive the valuations. He reported that his mother-in-law's home in Battle Creek sold for \$295,000 and it is an older house.

Commissioner Ohl explained several slides in a power point presentation which he prepared. He reported that the first slide is a pie chart reflecting the sources of revenue. He reported that a significant portion of the revenue is the net cash balance which is necessary so that adequate funding is available to pay expenses because of the timing for collection of property taxes and other revenue. He said that the largest portion of revenue is from property taxes totaling \$15,409,717, which is 34% of the revenue. He reported that other revenue sources include transfers totaling 8%, governmental and local sources totaling 19%, state sources totaling 7%, and federal sources totaling 2%. He stated that the County likes to obtain federal aid on road projects, but federal funds are not a significant source of revenue.

Commissioner Ohl explained that the second slide reflects the historical information for valuations and levies from 2007 through 2019. He said that each one operates on different numbers; but, this slide provides a picture of past history. He stated that the blue line reflects valuations through previous years. He said that businesses and citizens want to see their property valuations increase; but, when valuation increases relate specifically to property taxes people aren't excited about it. He stated that the 2019 total property valuation decreased slightly. He said that it is a little concerning to see the valuation decrease; but, for the agricultural sector the decreases are probably welcome because some of the land prices were a bit inflated. Commissioner Ohl said that some citizens questioned why their valuations increased when a recently published newspaper article stated that the overall County valuation decreased. He explained that the levy increased largely to help take care of road issues in the County and to improve more asphalt roads. He said that even though the County has increased the levy this year to take care of road issues, when looking back from 2013 and the 10 years prior to that, the 2019 levy is about 7% lower than the average levy during that time. He explained that citizens will see tremendous improvements on roads, which is an important part of the budget.

Commissioner Ohl reported that the last slide reflects a valuation breakdown as distributed between agricultural land, residential, and commercial property. He explained that agricultural land values have decreased slightly proportionally with the overall valuation breakdown. He said that residential real property is 40% of the total County valuation and agricultural land makes up 35% of the total County valuation. He said that the chart reflects valuation for agricultural farm dwellings, agricultural personal property, and agricultural home sites and buildings; so, agricultural valuation is approximately 40% of the total County valuation. He reported that commercial real property is 13%, commercial and industrial personal property is 4%, and industrial real property is 2%. He said that in prior years, he had a slide with disbursements and how the dollar is broken down into various expenditures.

Chairman Schmidt said that it is interesting the note that when he started as a Board member five years ago, agricultural land was a bigger portion of the total County valuation and that has reversed with the residential valuation now the bigger portion. He stated that the County is fortunate to have a strong agricultural real estate base, but also strong residential valuation. He said that the County is very diversified and doesn't rely on one sector for property tax revenue. Commissioner Uhlir said that some of the neighboring counties have a bigger percentage of agricultural valuation which carries a bigger property tax burden.

Roger Acklie said that he was surprised that the total budget of over \$45 million only requires \$15.7 million from property taxes. He said that this is good; but, it is difficult to determine where the other \$30 million comes from to fund the budget. Commissioners Uhlir responded that several of the funds in the County budget are funded with other revenue sources. He said that as business people, commodities must be sold to raise funds to operate. He said that there are other sources of revenue that offset the expenses and \$13 million of cash on hand that pays the expenses from the end of the fiscal year until taxes are paid in September and May. Budget committee member Richard Johnson explained that part of the difference from the prior year is the addition of \$5 million to the budget by receiving revenue from the sale of bonds to complete road projects. He reported that an additional \$1.25 million is anticipated to be received from FEMA for costs associated with the flood. In addition, he said that transfers inflate the budget by taking money from one fund to another fund; but, it doesn't add to the total amount that must be raised by property taxes. He stated that a good portion of the revenue is received from sources other than property taxes.

Commissioner Ohl explained that for the sake of the future of Madison County, the budget increase is an important investment in the roads. He said that other neighboring counties have deteriorating asphalt roads that are being ground back to gravel and the Board members don't want that to happen in Madison County. Chairman Schmidt said that the County needs to look at the roads as an asset which becomes more valuable to the County as time goes along. He stated that he expects the County to grow even though the valuation went down this year and he expects that businesses and the agricultural sector will make a turn around and increase in value. He said that the County is positioned in a great place to continue being a model County on how to get things done.

Chairman Schmidt stated that it's not only the farmers who use the roads, but also the school buses, mail carriers, and children commuting to school; so, the roads need to be kept in good condition since they are a valuable asset. He explained that completing six miles of asphalt overlay annually is not adequate. He said that he likes to think he is conservative with some people saying that means you don't spend money; however, he thinks of a conservation as someone who spends money where it needs to be spent. He explained that Board members don't look for new ways to spend money; but, look for places where money needs to be spent. He said that the Board is being conservative; however, the roads need to be repaired and it will cost more in the future if the roads aren't repaired.

Commissioner Uhlir explained that when the budget committee started making a list of items to include in the budget, the levy rate was calculated at approximately 52 cents, but the proposed levy rate is 37.9 cents. He said that the County will have additional debt; however, it is debt that will re-pay itself. He said that the bond is for 10 years and the roads will last much longer than 10 years. He stated that the Board is trying to be as fiscally conservative as possible. Chairman Schmidt said that bonding road projects is not about spending additional money; but, what needs to be done to be prudent and responsible. He stated that he doesn't like the fact that citizens will need to pay more taxes; however, roads needs to be improved.

Norfolk Daily News reporter Jerry Guenther asked if any asphalt roads in the County will be ground to gravel. Commissioner Uhlir replied that there is one mile located northeast of Tilden in Road District #3 that wasn't ground to gravel; but, due to the damage from the frost and flood the road has almost been turned back to gravel. He said that the County hauled a lot of rock across the road, so the road deteriorated back to gravel. He reported that crushed concrete and millings were placed on the road to firm up the base until a decision is made on final repairs. Chairman Schmidt explained that residents in the Newman Grove area expressed concerns about 3.5 miles of hard surfaced road on the Boone/Madison County line which is in poor shape. He reported that he and County Highway Superintendent Richard Johnson met with the Boone County officials more than a year ago and asked Boone County to contribute 50% of funds to resurface the road; but, Boone County officials said that they weren't interested in sharing costs. He explained that this road is deteriorating; so, if Boone County won't take responsibility for paying 50% of the costs, the road will need to be ground back to gravel.

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Norfolk Daily News reporter Jerry Guenther asked if Hadar Road would have been ground to gravel if it wasn't closed after the flood. Commissioner Uhlir responded that Old Hadar Road would have been a mud bog if it remained open with vehicles getting stuck because the road base was very soft. He explained that if the road is ground back to gravel, the base would need to be rebuilt since it is very soft. Chairman Schmidt said that when asphalt roads were built 40 to 50 years ago, no one had any idea that there would be so much heavy traffic on the roads.

Chairman Schmidt thanked the budget committee for the great job on preparing the budget.

No one spoke in support or opposition to the proposed county budget. Chairman Schmidt closed the hearing at 10:01 A.M.

After discussion, the following resolution was introduced:

RESOLUTION OF ADOPTION AND APPROPRIATIONS #2019-46

WHEREAS, a proposed County Budget for the fiscal year July 1, 2019 to June 30, 2020, prepared by the Budget Making Authority, was transmitted to the County Board on the 23rd day of July, 2019, and

WHEREAS, a duly advertised public hearing on said budget was held as required by Nebraska Revised Statutes,

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Madison County, Nebraska as follows:

Section 1. That the budget for the fiscal year July 1, 2019 to June 30, 2020, as categorically evidenced by the budget document be, and the same hereby is, adopted as the Budget for Madison County for said fiscal year.

Section 2. That the offices, departments, activities, and institutions herein named are hereby authorized, with County Board approval, to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2019, and ending June 30, 2020.

Section 3. That the income necessary to finance the appropriations made, and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Motion was made by Ohl and seconded by Uhlir that the foregoing resolution be adopted. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

The following budget message was introduced:

MADISON COUNTY, NEBRASKA BUDGET DOCUMENT BUDGET MESSAGE

Pursuant to Section 13-501 through Section 13-515 Nebraska Revised Statutes (the Nebraska Budget Act), the Board of Commissioners herewith submits the budget for Madison County for the fiscal year July 1, 2019 through June 30, 2020. The total budget requirements of \$45,887,971 will necessitate \$15,409,717 being raised by taxation, and the balance of the total requirements, \$30,478,254 will be provided by county officers' fees, highway allocation, motor vehicle tax, reimbursement from various local, state and federal sources, delinquent taxes, 2018 taxes now in the process of collection, inter-fund transfers, proceeds from the sale of bonds, and unexpended cash balance. \$728,406 of the property tax requirements will be used to pay existing and anticipated principal and interest on bonds previously issued to finance major road construction projects.

The Madison County Board of Commissioners acknowledges the following petty cash amounts on June 30, 2019 in County offices: County Assessor - \$80.00, County Attorney - \$50.00, County Clerk - \$25.00, County Court - \$400.00, Public Defender - \$56.00, County Sheriff - \$2,821.98, and County Treasurer - \$945.09.

The County budget is not intended to be a line item budget; however, the Madison County Board of Commissioners hereby requests and expects all county officials and department heads to contact the County Board if any expenditure will greatly exceed the amount budgeted for that purpose. The County Board of Commissioners will not approve any claims when the total budget for any office or department exceeds the amount budgeted, unless additional appropriations are approved in the manner prescribed by law.

Inheritance Tax collections are essential to the County budget and have historically been used for funding requests relating to economic development and unique improvements. The budget document includes funding to the County libraries from the Inheritance Tax Fund, which allows for these contributions without the use of property tax revenue. Generally, the largest amount of Inheritance Tax proceeds expended in any given year is for the direct purpose of reducing property taxes and the property tax levy rate. The 2019 Madison County levy rate is \$0.379266 intended to raise \$15,409,717 in property taxes. Inheritance Tax funds in the amount of \$1,000,000 were used for property tax reduction.

The Board of Commissioners recognizes the need for rural fire protection and has allocated levy authority to all rural fire districts at the rate requested, as prescribed in §77-3443 Nebraska Revised Statutes. Levy allocations were also authorized for the Norfolk Sanitary District and the Madison County Agricultural Society.

The primary factor in compiling the budget for this fiscal year was continued recovery from the March, 2019 flood and to provide needed improvements to deteriorating hard surfaced roads. The Board continues attempts to reduce the cost for legal services for court appointed counsel by contracting with two law firms to provide representation for indigent defendants in cases where a conflict exists with the Public Defender.

It has been the policy of the Madison County Board of Commissioners to hold the tax levy to a feasible minimum. Madison County has no registered warrants.

Motion was made by Ohl and seconded by Uhlir that the foregoing budget message be adopted. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Pursuant to published legal notice in the Thursday, August 29, 2019 edition of The Norfolk Daily News, Chairman Schmidt opened a public hearing at 10:03 A.M. to receive citizens' comments regarding adoption of the property tax for the 2019-2020 fiscal year. Citizen Roger Acklie and two members of the media were in attendance during the hearing.

Chairman Schmidt reported that the proposed property tax requirement of \$15,409,717 is an increase of \$2,122,306 from the \$13,287,411 property tax requirement in the previous fiscal year. He explained that this represents a 15.97% increase. He stated that the anticipated property tax levy is calculated as \$0.379266 per \$100 of assessed property valuation. He reported that last year's county tax levy was \$0.326507 per \$100 valuation and the difference is a 16.16% increase.

No one spoke in support or opposition to the proposed property tax requirements.

Chairman Schmidt closed the hearing at 10:06 A.M.

After discussion, the following resolution was introduced:

RESOLUTION #2019-47

WHEREAS, Nebraska Revised Statute §77-1601.02 provides that the Governing Body of Madison County passes by a majority vote a resolution setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

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NOW, THEREFORE BE IT RESOLVED, by the Madison County Board of Commissioners resolves that:

1. The 2019-2020 property tax request be set as follows:

TOTAL VALUATION	FUND	PROPERTY TAX REQUEST	LEVY
4,069,031,583	General	9,774,639	0.240576
	Road/Bridge	0	None
	Federal Aid Secondary	4,906,672	0.120764
	Visitors' Promotion	0	None
	Visitors' Improvement	0	None
	Register of Deeds Preservation & Modernization	0	None
	Drug Law Enforcement	0	None
	Drug Testing	0	None
	Community Development Grant #2	0	None
	Inheritance Tax	0	None
	911 Emergency Management	0	None
	Law Enforcement Operating	0	None
	Drug Court	0	None
	Road/Bridge Bond	728,406	0.017928
	TOTALS	15,409,717	0.379268

2. The total assessed value of property differs from last year's total assessed value by -0.16%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.327032 per \$100 of assessed value.
4. Madison County proposes to adopt a property tax request that will cause its tax rate to be \$0.379268 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Madison County will exceed last year's by 17.65%.

Motion was made by Ohl and seconded by Uhlir that the foregoing resolution be adopted. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

Kathy Nordby, Chief Executive Officer of Midtown Health Center, expressed appreciation for re-scheduling her report from last month due to a medical emergency for a staff member. She thanked the Board members who attended the Midtown Clinic open house. She presented handouts and expressed appreciation for everything that the County Board has done for the medical clinic.

Ms. Nordby reported that in 2008 the County Board allocated \$90,000 to re-open the indigent clinic which was known as the Norfolk Community Health Care Clinic. She said that the County has maintained that financial support for the past 11 years and she expressed appreciation for the funding. She reported that the population of patients seen at the clinic through August 31st has increased approximately 20% from the prior year. She explained that most of that growth is in the behavioral health area and there has been additional funding received from the federal government for opioid drug treatment. She said that Madison County holds responsibility to care for the most indigent in the communities and the \$90,000 of funding helps her do that. Ms. Nordby asked the Commissioners to consider whether there are opportunities to get ahead of drug treatment situation before or after incarceration. She asked if there would be anything that the County could be doing for individuals who are existing the penal institution with a drug related incarceration to support them is remaining drug free so they aren't re-institutionalized. She explained that assistance could be through the behavioral health unit at Faith Regional or the jail, which is an alternative treatment program for some individuals.

Ms. Nordby reported that Midtown Health Clinic is one of the few clinics in northeast Nebraska which has a certified Medication Assisted Treatment Program. She explained that people with drug addiction, especially with opioids, can take medication to reduce cravings and withdrawal symptoms that come from stopping opioid use and help patients focus on other aspects of their treatment plan to recovery. She said that they want to integrate the treatment with a therapist for behavior modification. She explained that patients in the program can't simply exchange one drug for another and be good for the rest of their life. She stated that they capitalized on expanding therapy for adult population.

Ms. Nordby reported that the clinic recently started a program for alcohol addiction that involves an injection that can be administered that makes a person ill enough so that they don't want to drink again. She explained that people who are committed sometimes get weak; so, this program is a deterrent that the clinic has started by getting access to the medication through patient assistance programs offered through pharmaceutical companies. She said that people who want to remain drug free could be interfaced with more programs offered by the clinic. Ms. Nordby explained that they have access to a bi-lingual psychiatrist who comes to the clinic once a month and also offers tele-psychiatry for adults 12 hours each week. She stated that a child psychologist is also available in every elementary school district to help create more success for the students by keeping students in class. She stated that they are looking for outcomes of less delinquency issues and better grades. She explained that clients who see the psychiatrist return to the primary care doctor on a maintenance plan to free up more time for the psychiatrist to see new and acute patients. She reported that the clinic offers many unique programs trying to meet the needs of patients. She welcomed ideas for different opportunities that could be offered by the clinic.

Commissioner Uhlir said that correctional institutions would agree that the closing of many mental health institutions has forced many individuals into jail. He stated that County Sheriff Todd Volk said that he can determine which inmates have mental health issues. He expressed appreciation for services offered by Midtown Health Clinic for these individuals. He said that some individuals aren't even aware that they have mental health issues and find themselves in trouble. He explained that there is a big stigma about mental health and no one wants to be identified as having any sort of mental disorder.

Chairman Schmidt explained that in his brother's family they saw a young lady that had a severe drug problem. He said that she relapsed several times; but, now she is doing well. He stated that mental health is an emotional issue and sometimes it's easy to give up; but, we can't give up even though addictions are hard to overcome.

Ms. Nordy said that sometimes inmates receive medication while incarcerated; but, the medication can't be taken with the person when released. She stated that they need to make sure that there are programs which can help individuals during the transition from incarceration to release. She said that when individuals feel good they stop taking their medication; so, it's important to offer services during the transition stage. She reported that the Madison clinic is a primary care clinic; but, they have access during clinic hours to a behaviorist or case manager so if a medical appointment turns into a behavior health appointment, they have an individual available for treatment.

Commissioner Uhlir stated that all the services offered by the clinic are very important and he thanked Ms. Nordby for her great work. Commissioner Ohl said that the County is seeing significant savings because of the services provided by Midtown Health Clinic. He said that these services are important and it's an obligation that the County should provide. He said that the benefits are far greater than the costs, both at a social and financial level. He also thanked Ms. Nordby for her leadership.

No action was taken.

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

The following reports were reviewed:

- 1) Fund balance report
- 2) County Treasurer distress warrant report
- 3) Sale of surplus property report

The following claims were audited:

Total Net Payroll		159,468.25
Mark Albin	Legal Services, County Court	4,218.50
Mark Albin	Legal Services, District Court	223.25
Albracht Disposal Service	Garbage Disposal Services, Public Defender	41.00
American Family Life Assurance Company	Insurance Premiums	1,105.15
Apex Therapy Services LLC	Professional Services, Community Based Grant	731.25
Appeara	Rug Service, Supplies, Public Defender	29.64
Lucinda Bauer	Legal Services, County Court	8,968.42
Black Hills Energy	Gas Service, Zoning Department	10.38
Black Hills Energy	Gas Service, Noxious Weed Department	10.37
Black Hills Energy	Gas Service, Veterans Service Office	21.80
Blue Cross Blue Shield of Nebraska	Insurance Premiums	141,076.96
Bob Barker Company, Inc.	Supplies, County Jail	858.70
Bomgaars	Supplies, Courthouse	7.59
Bomgaars	Supplies, County Sheriff	84.96
Bomgaars	Supplies, Noxious Weed Department	86.94
Brandl Electric	Repairs, Courthouse	408.20
Brandl Electric	Repairs, County Jail	271.46
Brogan & Stafford, P.C.	Legal Services, County Court	156.90
Champs	Maintenance Services, County Jail	2,500.00
City of Lawrence	Registration Fees, County Sheriff	900.00
City of Madison	Utilities, Courthouse	89.51
Colonial Life and Accident Insurance Company	Insurance Premiums	223.20
Connecting Point	Supplies, County Sheriff	300.00
Connecting Point	Equipment Repairs, Probation Office	285.98
Connecting Point	Contract Services, Courthouse	11.25
Consolidated Management Company	Meals, County Sheriff	177.49
Constellation NewEnergy	Gas Service, Courthouse	78.77
Constellation NewEnergy	Gas Service, County Jail	183.79
Constellation NewEnergy	Gas Service, Veterans Service Office	2.40
Courtesy Ford	Repairs, County Sheriff	35.19
Credit Bureau Services Inc.	Garnish of Wages	358.39
Cuming County Clerk	Contract Services, Community Based Grant	1,364.38
DAS State Accounting	Telephone Service, Zoning Department	29.72
DAS State Accounting	Teletype Service, County Sheriff	262.29
DAS State Accounting	Telephone Service, County Attorney	43.40
DAS State Accounting	Teletype Service, County Jail	441.71
DAS State Accounting	Telephone Service, Noxious Weed Department	29.71
DAS State Accounting	Telephone Service, Veterans Service Office	73.62
Dodge County Court	Certified Copies, Law Enforcement	2.50
Eakes Office Solutions	Supplies, County Clerk	59.75
Eakes Office Solutions	Supplies, County Court	2,652.00
Eakes Office Solutions	Supplies, Courthouse	383.76
Eakes Office Solutions	Supplies, County Sheriff	14.69
Eakes Office Solutions	Supplies, County Jail	244.95
Eakes Office Solutions	Supplies, Probation Office	1,161.87
Egley, Fullner, Montag, Morland & Easland PC	Legal Services, County Court	1,638.70
James Egley	Mileage, Mental Health	17.40
Ewalt Law Office, PC LLO	Contracted Legal Services	12,500.00
First Concord Benefits Group	Administration Fees, Flex Plan	2,108.69
Floor Maintenance & Paper Supply	Supplies, Courthouse	192.12
Floor Maintenance & Paper Supply	Supplies, Probation Office	156.37
Frontier	Telephone Service, Courthouse	623.28
Gordy's Towing & Repair	Repairs, County Sheriff	152.58
Matthew Headley	Mileage, Meals, Public Defender	159.37
Heartland Fire Protection	Annual Inspection Services, Extension Office	95.65
Naomi Hemphill	Cleaning Services, Public Defender	80.00
Hilliges and Associates LLC	Professional Services, Law Enforcement	250.00
Hometown Leasing	Copier Lease, Probation Office	544.02
Jack's Uniforms & Equipment	Uniforms, County Sheriff	298.79
Jack's Uniforms & Equipment	Uniforms, County Jail	20.45
Nancy Jochum-Schramm	Deposition, Public Defender	214.00
Nancy Jochum-Schramm	Deposition, Law Enforcement	210.60
Johnson Engineering Company	Budget Preparation	1,500.00
Addison Johnson	Mileage, Community Based Grant	33.06
Clarissa LaPlante	Witness Fees, Law Enforcement	63.00
Madison County Clerk	Tax Deposit, Retirement	85,020.67
Madison County Sheriff Inmate Fund	Subscription, Boarding Prisoners, County Jail	340.00
Madison County Sheriff	Civil Process Fees, County Court	699.37
Madison County Sheriff	Civil Process Fees, District Court	1,526.65

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MADISON COUNTY, NEBRASKA

Madison County Sheriff	Civil Process Fees, Mental Health	100.52
Madison County Sheriff	Civil Process Fees, Public Defender	63.24
Madison National Life Insurance Company	Insurance Premiums	290.92
Benjamin McBride	Mileage, Contract Services, Community Based Grant	63.96
Christal McDonald	Court Reporting Services, Mental Health	50.00
Noah McWhorter	Contract Services, Zoning Department	1,036.00
Microfilm Imaging Systems, Inc.	Equipment Rent, County Court	218.00
Moyer & Moyer Law Firm	Legal Services, District Court	2,930.85
Nationwide Retirement Solutions	Deferred Comp	2,485.00
Nebraska Child Support Payment Center	Garnish of Wages	526.62
Nebraska Department of Revenue	Garnish of Wages	50.00
Nebraska Notary Association	Notary Renewal, County Attorney	156.18
Nebraska Public Power District	Utilities, Zoning Department	89.60
Nebraska Public Power District	Utilities, Extension Office	751.40
Nebraska Public Power District	Utilities, Noxious Weed Department	123.89
Nebraska Public Power District	Utilities, Veterans Service Office	39.88
Nielsen Family Enterprises LLC	Annual Storage Rent, County Sheriff	780.00
Norfolk Daily News	Publication Costs	320.18
Valorie Olson	Court Reporting Services, Mental Health	50.00
Olson's Pest Technicians	Pest Control Services, County Extension Office	65.00
One Office Solution	Equipment, Supplies, Public Defender	360.40
One Office Solution	Supplies, County Sheriff	71.84
One Office Solution	Supplies, County Jail	10.48
PCS Mobile	Equipment, County Sheriff	562.51
Physicians Laboratory PC	Medical Services, Law Enforcement	250.00
Postmaster	Permit Fees, Courthouse	235.00
Presto-X	Pest Control Services, Courthouse	101.00
Professional Choice Recovery Inc.	Garnish of Wages	232.93
Redwood Toxicology Lab	Medical Services, Probation Office	580.45
Region 4 Behavioral Health System	Quarterly Appropriation	19,001.42
Maria Nievas Salavera	Mileage, Community Based Grant	26.10
Security Shredding	Shredding Services, Public Defender	35.00
Melanie Smith	Mileage, Mental Health	17.40
Sparklight	Cable TV, County Sheriff	169.03
Sparklight	Internet Services, Probation Office	263.99
Stanton County Court	Certified Copies, Law Enforcement	3.75
Ryan Stover	Mileage, Mental Health	17.40
Stratton, Delay, Doele, Carlson, Buettner & Stover	Legal Services, District Court	2,737.77
Summit Food Service LLC	Inmate Meals, County Jail	3,906.18
T & I Enterprises, LLC	Garnish of Wages	47.35
Tax Valuation Inc.	Contract Services, Reappraisal	3,500.00
Top Quality Glove	Supplies, County Jail	641.50
United States Postal Service	Postage, Envelopes, Probation Office	4,079.00
US Bank Corporate Payment System	Fuel, Supplies, Uniforms, Repairs, County Sheriff	1,319.01
US Bank Corporate Payment System	Supplies, Fuel, Juvenile Accountability	234.29
Verizon Wireless	Telephone Service, Reappraisal	40.01
Verizon Wireless	Telephone Service, Law Enforcement	59.61
Verizon Wireless	Failover Router, Courthouse	80.02
Vision Service Plan	Insurance Premiums	440.83
Walmart Community	Supplies, Juvenile Accountability	42.52
Whitey's Sprinklers	Lawn Care Services, Courthouse	175.00
Elizabeth Wilke	Contract Services, Community Based Grant	307.50
Winfield Payment Processing Center	Chemicals, Noxious Weed Department	242.80
Zodiac Properties LLC	Office Rent, Probation Office	12,075.08

ROAD/BRIDGE FUND

Total Net Payroll		34,307.41
American Family Life Assurance Company	Insurance Premiums	689.53
B's Enterprises Inc.	Culverts	2,428.75
Barco Municipal Products, Inc.	Signs	5,651.48
Battle Creek Light & Power	Utilities	166.98
Black Hills Energy	Gas Service	49.95
Blue Cross Blue Shield of Nebraska	Insurance Premiums	35,476.99
Bomgaars	Shop Supplies	602.90
Central Sand & Gravel	Gravel	2,361.45
City of Madison	Utilities	479.83
City of Newman Grove	Utilities	61.00
Colonial Life and Accident Insurance Company	Insurance Premiums	85.03
Constellation Newenergy	Gas Service	65.76
Courtesy Ford Lincoln Mercury	Parts, Repairs	428.39
Dale R. Johnson Ent Inc.	Gravel	25,863.74
DAS State Accounting	Telephone Service	24.23
Diamond K Trucking LLC	Gravel and Hauling Services	2,597.28
Dinkel Implement Company	Equipment Rent	903.10
Engelhardt TV and Communications Inc.	Signs	187.47
First Concord Benefits Group	Administration Fees, Flex Plan	737.28
Frontier	Telephone Service	146.43
Green Line Equipment	Parts	28.59

Commissioner's Record No. 26

MADISON COUNTY, NEBRASKA

Madison County Clerk	Tax Deposit, Retirement	17,772.01
Madison County Register of Deeds	Recording Fees	10.00
Madison National Life Insurance Company	Insurance Premiums	53.29
Matteo Sand & Gravel Co., Inc.	Gravel	763.80
Menards	Shop Supplies	281.52
Nationwide Retirement Solutions	Deferred Compensation	955.00
Nebraska Child Support Payment Center	Garnish of Wages	93.24
Nebraska Harvestore Systems	Parts	181.46
Nebraska Public Power District	Utilities	164.81
NMC Exchange LLC	Parts	215.21
Norfolk NAPA	Supplies, Parts	819.95
Pinkelman Truck & Trailer	Repairs, Parts	3,157.56
Power Plan	Parts	122.85
Prime Sanitation	Garbage Service	58.50
RDO Truck Centers	Parts	168.82
Road Builders Machinery & Supply	Parts, Repairs	2,030.27
Rose Equipment Inc.	Parts	2,379.99
T-Bone North	Fuel	8,200.05
Tim Koenig Trucking LLC	Gravel and Hauling Services	4,606.72
Village of Meadow Grove	Utilities	72.00
Vision Service Plan	Insurance Premiums	97.62
Zoubek Oil Company, Inc.	Fuel	7,411.70
FEDERAL AID SECONDARY FUND		
Mainelli Wagner & Associates, Inc.	Consulting Services	29,275.98
VISITORS PROMOTION FUND		
Norfolk Area Visitors Bureau	Administration Fees	4,001.07
VISITORS IMPROVEMENT FUND		
Norfolk Area Visitors Bureau	Administration Fees	2,475.42
REGISTER OF DEEDS PRESERVATION & MODERNIZATION FUND		
Connecting Point	Supplies	314.00
911 EMERGENCY FUND		
Century Link	Telephone Service	791.03
Frontier	Telephone Service	164.10
LAW ENFORCEMENT OPERATING FUND		
Food Express USA	Inmate Supplies	1,004.64
Madison County Sheriff Inmate Fund	Inmate Supplies	231.60
Union Supply Company	Inmate Supplies	43.20
DRUG COURT FUND		
Redwood Toxicology Lab	Medical Testing	218.95

Motion was made by Ohl and seconded by Uhlir to approve the claims as audited and authorize the County Clerk to issue checks for payment of said claims. Roll call vote: Ayes, Ohl, Schmidt, and Uhlir. Nays, none. Motion carried.

The Board adjourned at 11:20 A.M. to Tuesday, September 17, 2019 at 9:30 A.M.

ATTEST:

Nancy Scheer
Deputy County Clerk

Ron Schmidt, Chairman
County Board of Commissioners